

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In Re: §
§
Dennis Z. Mrowicki § Case No. 16-03378
Kristine A. Mrowicki §
§
Debtors §

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 02/04/2016 . The undersigned trustee was appointed on 02/04/2016 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 22,000.00

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	5,742.51
Bank service fees	667.48
Other payments to creditors	0.00
Non-estate funds paid to 3 rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of ¹	\$ 15,590.01

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 09/28/2016 and the deadline for filing governmental claims was 09/28/2016 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 2,950.00 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 2,950.00 , for a total compensation of \$ 2,950.00 ². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 29.64 , for total expenses of \$ 29.64 ².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 03/13/2019 By: /s/Joji Takada, Chapter 7 Trustee
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

Case 16-03378 Doc 51 Filed 03/21/19 Entered 03/21/19 15:53:13 Desc Main

**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES**

Exhibit A

Case No:	16-03378	BWB	Judge: Bruce W. Black	Trustee Name:	Joji Takada, Chapter 7 Trustee
Case Name:	Dennis Z. Mrowicki Kristine A. Mrowicki			Date Filed (f) or Converted (c):	02/04/2016 (f)
For Period Ending:	03/13/2019			341(a) Meeting Date:	02/29/2016
				Claims Bar Date:	09/28/2016

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. License Franchises Other General Intangibles Mrowicki vs. Denler (LaSalle County - 11 LM 35) pending over 4 years as disputed - (subject to counter-claim and disputed_	28,000.00	14,000.00		14,000.00	FA
2. Vehicle 2012 GMC Yukon 50900 miles	35,000.00	11,600.00		8,000.00	FA
3. Real Estate Bridget Terrace Utica, IL 61373 La Salle County	420,000.00	0.00		0.00	0.00
4. Household Goods Furnishings 8 rooms of furniture, appliances, electronics & Kitchenware averaging in excess of 9 yrs of age	875.00	875.00		0.00	0.00
5. Electronics 2 flatscreens (large) 2 small flatscreens Regular TV	350.00	350.00		0.00	0.00
6. Equipment for sports and hobbies Bike	0.00	0.00		0.00	0.00
7. Wearing Apparel	325.00	325.00		0.00	0.00
8. Jewelry wedding rings and asserted minor jewelry (Costume) \$450.00	450.00	450.00		0.00	0.00
9. Animals dog (Yorkie-fixed) (11 yrs old) \$20.00	20.00	20.00		0.00	0.00
10. Other Misc Personal Property Pool (included with house) value as fixture Hot tub (not operational) (over 8 years of age) (est.)	250.00	250.00		0.00	0.00
11. Cash Cash \$50.00	50.00	50.00		0.00	0.00
12. Bank Account 17.1. checking 1st State Bank (est) Debtor \$150.00 17.2. checking 1st State Bank (est) (Co-Debtor) \$100.00 17.3. business checking 1st State Bank (included below #19) \$0.00	250.00	250.00		0.00	0.00

Case 16-03378 Doc 51 Filed 03/21/19 Entered 03/21/19 15:53:13 Desc Main

Document FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No:	16-03378	BWB	Judge: Bruce W. Black	Trustee Name:	Joji Takada, Chapter 7 Trustee
Case Name:	Dennis Z. Mrowicki Kristine A. Mrowicki			Date Filed (f) or Converted (c): 341(a) Meeting Date:	02/04/2016 (f) 02/29/2016
For Period Ending:	03/13/2019			Claims Bar Date:	09/28/2016

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
13. Stock LLC Membership Interest D. K. Mrowicki (includes Bank account) (Debtor) 100 % \$1,000.00	1,000.00	1,000.00		0.00	0.00
14. IRA ERISA Keough Pension Profit Sharing Plan Pension (est) Carpenter Local 195 \$2,100.00	2,100.00	2,100.00		0.00	0.00
15. Insurance Policy Pekin Insurance (term) spouse \$0.00	0.00	0.00		0.00	0.00
16. Vehicle 2012 GMC Yukon 50,900 miles (partially liened)	35,000.00	25,475.00		0.00	25,475.00
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		0.00	FA

			Gross Value of Remaining Assets	
TOTALS (Excluding Unknown Values)	\$523,670.00	\$56,745.00	\$22,000.00	\$25,475.00
			(Total Dollar Amount in Column 6)	

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Reviewing breach of contract litigation and equity in vehicle. - Joji Takada 3/2/2016

Settled litigation claim with defendant and equity in vehicle with debtor; Motion to approve in process. - Joji Takada 6/28/2016

Consulting with accountant re: estate tax returns. - Joji Takada 11/28/2016

Consulting with accountant re: estate tax returns; Communicate with IRS re: secured claim. - Joji Takada 2/8/2017

Communicate with IRS re: secured claim. - Joji Takada 7/14/2017

Communicate with IRS re: secured claim; Hire accountant re: tax returns. - Joji Takada 11/24/2017

Prepare TFR for UST review. - Joji Takada 3/28/2018

Follow up with IRS re: unpaid taxes. - Joji Takada 6/16/2018

Prepare TFR. - Joji Takada 11/26/2018

Initial Projected Date of Final Report (TFR): 12/30/2017

Current Projected Date of Final Report (TFR): 06/30/2019

Case 16-03378 Doc 51 Filed 03/21/19 Entered 03/21/19 15:53:13 Desc Main

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 16-03378

Case Name: Dennis Z. Mrowicki

Kristine A. Mrowicki

Taxpayer ID No: XX-XXX4168

For Period Ending: 03/13/2019

Trustee Name: Joji Takada, Chapter 7 Trustee

Exhibit B

Bank Name: Associated Bank

Account Number/CD#: XXXXXX0338

Checking

Blanket Bond (per case limit): \$5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
09/23/16	2	Dennis Mrowicki	Settlement payment Installment re buyout of vehicle equity	1129-000	\$5,000.00		\$5,000.00
09/23/16	2	Dennis Mrowicki	Settlement payment Final payment re buyout of equity in vehicle	1129-000	\$3,000.00		\$8,000.00
09/23/16	1	Lin Denler	Settlement payment Settlement re breach of contract claim	1149-000	\$7,000.00		\$15,000.00
10/07/16		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$10.00	\$14,990.00
10/14/16	1	Auto Owners Insurance	Settlement payment re breach of contract claim	1149-000	\$7,000.00		\$21,990.00
10/26/16	1001	Leynaud and Leynaud 1200 38th St Peru, IL 61354 Attn: George Leynaud	Payment to trustee professional Contingency fee to special counsel	3210-000		\$4,666.67	\$17,323.33
11/07/16		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$28.10	\$17,295.23
12/07/16		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$24.88	\$17,270.35
01/09/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$25.68	\$17,244.67
02/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$25.64	\$17,219.03
03/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$23.12	\$17,195.91
04/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$25.56	\$17,170.35
05/05/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$24.70	\$17,145.65
06/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$25.49	\$17,120.16

Page Subtotals:

\$22,000.00

\$4,879.84

Case 16-03378 Doc 51 Filed 03/21/19 Entered 03/21/19 15:53:13 Desc Main

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 16-03378

Case Name: Dennis Z. Mrowicki

Kristine A. Mrowicki

Taxpayer ID No: XX-XXX4168

For Period Ending: 03/13/2019

Trustee Name: Joji Takada, Chapter 7 Trustee

Exhibit B

Bank Name: Associated Bank

Account Number/CD#: XXXXXX0338

Checking

Blanket Bond (per case limit): \$5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
07/10/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$24.63	\$17,095.53
08/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$25.42	\$17,070.11
09/08/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$25.38	\$17,044.73
10/06/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$24.52	\$17,020.21
11/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$25.30	\$16,994.91
12/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$24.45	\$16,970.46
01/08/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$25.23	\$16,945.23
02/07/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$25.19	\$16,920.04
03/07/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$22.72	\$16,897.32
03/08/18	1002	Department of Treasury Internal Revenue Service Center Cincinnati, Ohio 45999-0039	Distribution Estate tax liability	2810-000		\$585.00	\$16,312.32
03/08/18	1003	Illinois Department of Revenue PO Box 19053 Springfield, Illinois 62794-9053	Distribution Estate tax liability	2820-000		\$461.00	\$15,851.32
04/06/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$24.27	\$15,827.05
05/07/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$22.77	\$15,804.28

Page Subtotals:

\$0.00

\$1,315.88

Case 16-03378 Doc 51 Filed 03/21/19 Entered 03/21/19 15:53:13 Desc Main

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 16-03378

Case Name: Dennis Z. Mrowicki

Kristine A. Mrowicki

Taxpayer ID No: XX-XXX4168

For Period Ending: 03/13/2019

Trustee Name: Joji Takada, Chapter 7 Trustee

Exhibit B

Bank Name: Associated Bank

Account Number/CD#: XXXXXX0338

Checking

Blanket Bond (per case limit): \$5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
05/07/18	1004	Illinois Department of Revenue PO Box 19053 Springfield, Illinois 62794-9053	Distribution	2820-000		\$29.84	\$15,774.44
06/07/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$23.47	\$15,750.97
07/09/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$22.66	\$15,728.31
08/07/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$23.39	\$15,704.92
09/10/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$23.35	\$15,681.57
10/05/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$22.57	\$15,659.00
11/07/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$23.28	\$15,635.72
12/07/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$22.50	\$15,613.22
01/08/19		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$23.21	\$15,590.01

COLUMN TOTALS	\$22,000.00	\$6,409.99
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$22,000.00	\$6,409.99
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$22,000.00	\$6,409.99

Page Subtotals: \$0.00 \$214.27

Exhibit B

TOTAL OF ALL ACCOUNTS

	NET DEPOSITS	DISBURSEMENTS	ACCOUNT BALANCE
XXXXXX0338 - Checking	\$22,000.00	\$6,409.99	\$15,590.01
	\$22,000.00	\$6,409.99	\$15,590.01
(Excludes account transfers)		(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$0.00		
Total Net Deposits:	\$22,000.00		
Total Gross Receipts:	\$22,000.00		

Page Subtotals: \$0.00 \$0.00

Case Number: 16-03378

Date: March 13, 2019

Debtor Name: Dennis Z. Mrowicki

Claims Bar Date: 9/28/2016

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
100 2100	Joji Takada 6336 North Cicero Avenue Chicago, IL 60646	Administrative		\$0.00	\$2,950.00	\$2,950.00
100 2200	Joji Takada 6336 North Cicero Avenue Chicago, IL 60646	Administrative		\$0.00	\$29.64	\$29.64
100 2810	Department of Treasury Internal Revenue Service Center Cincinnati, Ohio 45999-0039	Administrative		\$0.00	\$585.00	\$585.00
100 2820	Illinois Department of Revenue PO Box 19053 Springfield, Illinois 62794-9053	Administrative		\$0.00	\$490.84	\$490.84
100 3210	Leynaud and Leynaud 1200 38th St Peru, IL 61354 Attn: George Leynaud	Administrative		\$0.00	\$4,666.67	\$4,666.67
100 3410	Callero and Callero LLP 7800 North Milwaukee Avenue Niles, Illinois 60714 Attn: Ryan Matsui	Administrative		\$0.00	\$856.00	\$856.00
2 280 5800	Internal Revenue Service P.O. Box 21126 Philadelphia, Pa 19114	Priority		\$0.00	\$63,453.06	\$63,453.06
1 300 7100	Advanta Bank Corporation Resurgent Capital Services Po Box 10368 Greenville, Sc 29603-0368	Unsecured		\$0.00	\$6,712.92	\$6,712.92
3 300 7100	Bank Of America, N.A. Po Box 31785 Tampa, Fl 33631-3785	Unsecured		\$0.00	\$40,615.67	\$40,615.67

Exhibit C

ANALYSIS OF CLAIMS REGISTER

Case Number: 16-03378

Date: March 13, 2019

Debtor Name: Dennis Z. Mrowicki

Claims Bar Date: 9/28/2016

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
4	Raymond R Nolasco 300 7100	Unsecured 3815 Progress Blvd., Suite A Peru, IL 61354		\$0.00	\$4,780.00	\$4,780.00
2	Internal Revenue Service 380 7300	Unsecured Po Box 7346 Philadelphia, Pa 19101		\$0.00	\$8,799.32	\$8,799.32
2	Internal Revenue Service 400 4300	Secured P.O. Box 21126 Philadelphia, Pa 19114		\$0.00	\$33,700.00	\$33,700.00
Case Totals				\$0.00	\$167,639.12	\$167,639.12

Code#: Trustee's Claim Number, Priority Code, Claim Type (UTC)

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 16-03378

Case Name: Dennis Z. Mrowicki

Kristine A. Mrowicki

Trustee Name: Joji Takada, Chapter 7 Trustee

Balance on hand	\$	15,590.01
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Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
2	Internal Revenue Service	\$ 33,700.00	\$ 33,700.00	\$ 0.00	\$ 11,754.37
Total to be paid to secured creditors					\$ 11,754.37
Remaining Balance					\$ 3,835.64

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Joji Takada	\$ 2,950.00	\$ 0.00	\$ 2,950.00
Trustee Expenses: Joji Takada	\$ 29.64	\$ 0.00	\$ 29.64
Attorney for Trustee Fees: Leynaud and Leynaud	\$ 4,666.67	\$ 4,666.67	\$ 0.00
Accountant for Trustee Fees: Callero and Callero LLP	\$ 856.00	\$ 0.00	\$ 856.00
Other: Department of Treasury	\$ 585.00	\$ 585.00	\$ 0.00
Other: Illinois Department of Revenue	\$ 490.84	\$ 490.84	\$ 0.00
Total to be paid for chapter 7 administrative expenses			\$ 3,835.64
Remaining Balance			\$ 0.00

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 63,453.06 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	Internal Revenue Service	\$ 63,453.06	\$ 0.00	\$ 0.00
Total to be paid to priority creditors				\$ 0.00
Remaining Balance				\$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 52,108.59 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Advanta Bank Corporation	\$ 6,712.92	\$ 0.00	\$ 0.00
3	Bank Of America, N.A.	\$ 40,615.67	\$ 0.00	\$ 0.00
4	Raymond R Nolasco	\$ 4,780.00	\$ 0.00	\$ 0.00
Total to be paid to timely general unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 8,799.32 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	Internal Revenue Service	\$ 8,799.32	\$ 0.00	\$ 0.00
Total to be paid to subordinated unsecured creditors				
\$ 0.00				
Remaining Balance				
\$ 0.00				